

COUNTY OF LOS ANGELES

DEPARTMENT OF PUBLIC WORKS

"To Enrich Lives Through Effective and Caring Service"

900 SOUTH FREMONT AVENUE ALHAMBRA, CALIFORNIA 91803-1331 Telephone: (626) 458-5100 www.ladpw.org

ADDRESS ALL CORRESPONDENCE TO: P.O. BOX 1460 ALHAMBRA, CALIFORNIA 91802-1460

IN REPLY PLEASE
REFER TO FILE: W-0

January 26, 2006

The Honorable Board of Supervisors County of Los Angeles 383 Kenneth Hahn Hall of Administration 500 West Temple Street Los Angeles, CA 90012

Dear Supervisors:

LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY ANNEXATION 40-79 (4-146), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2004-29
NEGOTIATED TAX EXCHANGE RESOLUTION SUPERVISORIAL DISTRICT 5
3 VOTES

IT IS RECOMMENDED THAT YOUR BOARD ACTING AS THE GOVERNING BODY OF THE LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY:

Adopt the enclosed Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-79 (4-146).

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

We are recommending that your Board adopt the enclosed Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-79 (4-146), approximately 39.62 acres of vacant land in the City of Lancaster to Los Angeles County Waterworks District No. 40, Antelope Valley.

The Honorable Board of Supervisors January 26, 2006 Page 2

Implementation of Strategic Plan Goals

This action meets the County Strategic Plan Goal of Organizational Effectiveness as it will provide effective and efficient delivery of water to future customers within the annexed area.

FISCAL IMPACT/FINANCING

New revenue will be generated in the form of standby charges paid by the property owners to the Los Angeles County Waterworks District No. 40, Antelope Valley, for capital improvement projects.

The property owners requesting the proposed annexation will pay all required fees associated with this project.

The Joint Resolution will transfer a portion of the annual property tax increment from each of the affected County taxing entities, together with the Lancaster Cemetery District, the Antelope Valley Mosquito Abatement & Vector Control District, County Sanitation Districts of Los Angeles County District No. 14, the Antelope Valley Resource Conservation District, the City of Lancaster, and the Antelope Valley-East Kern Water Agency to Los Angeles County Waterworks District No. 40, Antelope Valley. The property tax transfers will become effective Fiscal Year 2006-07.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Section 99 of the Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service area or service responsibilities will be altered by such change must negotiate a reallocation of property tax revenue between the affected agencies, and approve and accept such reallocation by resolution.

Adoption of the tax transfer Resolution by your Board will allow the Local Agency Formation Commission (LAFCO) to schedule the required public hearing to consider testimony on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal. The tax transfer Resolution has also been approved as to form by County Counsel.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

There will be no negative impact on current County services or projects during the performance of the recommended services.

The Honorable Board of Supervisors January 26, 2006 Page 3

CONCLUSION

After approval of this recommendation, please return one adopted copy of this letter and one signed original of the Joint Resolution to Public Works, Waterworks and Sewer Maintenance Division, for processing to LAFCO, and forward one adopted copy of the letter and Resolution to the County Assessor.

Respectfully submitted,

DONALD L. WOLFE Director of Public Works

MR:Im BDL2208

Enc.

cc: Chief Administrative Office

County Assessor County Counsel

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley, County of Los Angeles Library, County of Los Angeles Consolidated Fire Protection District, Lancaster Cemetery District, Antelope Valley Mosquito Abatement & Vector Control District, County Sanitation Districts of Los Angeles County District No. 14, Antelope Valley Resource Conservation District, Antelope Valley—East Kern Water Agency, and the City of Lancaster have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-79 (4-146) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2006, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-79 (4-146) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- 3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-79 (4-146).
- 4. If at any time after the effective date of this Resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

The foregoing Resolution was adopted of by the Board of Supervisors of the County of L the Los Angeles County Waterworks District No.	os Angeles and as the governing body of
	VIOLET VARONA-LUKENS Executive Officer of the Board of Supervisors of the County of Los Angeles
	By Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR. County Counsel

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

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PASSED, A the following	PPROVED, AND ADOPTED this vote:	s 5th day of October	, 2005, by
AYES:	3		••
NOES:	Ø		
ABSENT:	Ø		
ABSTAIN:			
4.		Chairperson, Board of Direct	itors

ATTEST:

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WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

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PASSED, APPROVED, AND ADOPTED the following vote:	is_19 day of <u>letable</u> , 2005, by
AYES: 9	
NOES: Ø	
ABSENT:	
ABSTAIN: $ ot\!\!\!/$	
	R.D. In
•	Chairperson, Board of Trustees Antelope Valley Mosquito Abatement & Vector Control District

ATTEST:

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

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PASSED, AF the following	PPROVED, AND ADOPTED this_vote:	26th day of October, 2005, by
	•	
AYES:	Two (2)	
NOES:	None	
ABSENT:	One (1)	
ABSTAIN:	None	
		County Sanitation District No. 14 of Los Angeles County Chairperson, Board of Directors
ATTEST:		
Pinb.	enf S. Constr	OCT 2 6 2005

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

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PASSED, APPROVED, AND ADOPTED this <u>10th</u> day of <u>November</u>, 2005, by the following vote:

AYES: Jim Dodson, Kathleen Burr, Steve Rodrigues, and Ann Gregg

NOES:

ABSENT: Leonard Griffin

ABSTAIN:

Chairperson, Board of Directors
Antelope Valley Resource
Conservation District

ATTEST:

Llybora Z. Philli Secretary

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

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PASSED, APPROVED, AND ADOPTED this <u>25th</u> day of <u>0ctober</u>, 2005, by the following vote:

AYES: Council Members Jeffra, Sileo, Visokey, Vice Mayor Hearns, Mayor Roberts

NOES: None

ABSENT: None

ABSTAIN:

None

Frank C. Roberts, Mayor City of Lancaster

ATTEST:

Gein K Bryan
City Clerk

Approved as to Form:

City Attorney

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area, may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

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PASSED, API the following v	PROVED, AND ADOPTE vote:	D this 27 day of <u>Septemb</u> , 2005, by
AYES:	7	
NOES:	Þ	
ABSENT:	0	
ABSTAIN:	0	
		Andy D. Littledge
·		Chairperson, Board of Directors Antelope Valley-East Kern Water Agency
ATTECT:		

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: Account No.	Waterworks District # 40 ANTELOPE VALLEY	ict# 40 ANTE	LOPE VALLE)		-	
TRA: Effective Date: Annexation Number:	5870 July 1, 2006 40-79(4-146) , LAFCO Designation 2004-29	:CO Designati	on 2004-29			
Waterworks District # 40, Antelope Valley Based on their 2004-05 Tax Sharing Ratios	0.013364537					
•		(2) = (1) / Total	(3) Proposed	(4) = (2) * (3) Alloc of	(5) Allocation	(6) = (1) + (5) New
Accnt No. Taxing Agency	Tax Share	Percent	Dist Share	Dist Share	Adjustments	Net Share
	0.428818304	42.8818%	0.013364537	0.005730958	-0.005813868	0.423004436
3.01 I. A. COUNTY ACCOM CAP OUTLAY	0.000112884	0.0113%	0.013364537	0.000001509	0.000000000	0.000112884
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.173609386	17.3609%	0.013364537	0.002320209	-0.0003320209	0.028482215
LACFIRE-FFW	0.006090809	0.6091%	0.013364537	0.000081401	0.000000000	0.00609000
LANCASTER CEMETERY	0.001581137	0.1581%	0.013364537	0.000021131	-0.000021131	0.001560006
61.05 AN IELOPE VLY MOSQ & VECTOR CONTR	0.001990193	0.1990%	0.013364537	0.000026598	-0.000026598	0.001963595
	0.029/68/48	2.9769%	0.013364537	0.000397846	-0.000397846	0.029370902
CITY-LANCASTER TD#1	0.067561043	6.7561%	0.013364537	0.000902922	-0.000012303	0.000923155
	0.018968627	1.8969%	0.013364537	0.000253507	-0.000253507	0.018715120
	0.000000000	0.0000%	0.013364537	0.000000000	Exempt	0.000000000
	0.000000000	0.0000%	0.013364537	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001400525	0.1401%	0.013364537	0.000018717	Exempt	0.001400525
	0.002779558	0.2780%	0.013364537	0.000037148	Exempt	0.002779558
	0.010525309	1.0525%	0.013364537	0.000734290	Exempt	0.054843149
	0.000834184	0.0834%	0.013364537	0.000011148	Exempt	0.000834184
ANTELOPE VALLEY UNIO	0.096661062	9.6661%	0.013364537	0.001291830	Exempt	0.096661062
	0.000355165	0.0355%	0.013364537	0.000004747	Exempt	0.000355165
ANTELOPE VY.UN.HIELE	0.047356090	4.7356%	0.013364537	0.000632892	Exempt	0.047356090
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026840144	2.6840%	0.013364537	0.000358706	Exempt	0.026840144
	-			•	•	
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.0000% 0.013364537	0.000000000	0.000000000	0.010134393
Total	1.000000000	100.000%		0.013364537	-0.010134393	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

⁽²⁾ Must total 100%.
(3) Weighted average waterworks district share as verified by Auditor.
(4) Must total share reflected in Column (3).
(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
(6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: Account No. TRA:	Waterworks District # 40 - ACO FUND 51.75 5870	rict # 40 - ACO	FUND				
Effective Date: Annexation Number:	July 1, 2006 40-79(4-146) , LAFCO Designation 2004-29	FCO Designati	on 2004-29				
Waterworks District # 40, ACO FUND Based on their 2004-05 Tax Sharing Ratios	0.012235562						
Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share	
LOS ANGELES COUNTY G	0.423004436	45.3004%	0.012235562	0.005175697	-0.005251603	0.417752834	
3.64 L.A. COUNTY ACCUM CAP OUTLAY	0.000112884	0.0113%	0.012235562	0.000001381	0.000000000	0.000112884	
730 CONSOL FIDE BDO DIST OF A CO	0.028482215	2.8482%	0.012235562	0.000348496	-0.000348496	0.028133719	
	7/12891/10	17.1289%	0.012235562	0.002095819	-0.002095819	0.169193358	
	0.006090609	0.6091%	0.012235562	0.000074524	0.000000000	0.006090809	
LANCASTER CEMETERY D	0.001560006	0.1560%	0.012235562	0.000124000	-0.000124000	0.010010393	
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001963595	0.1964%	0.012235562	0.000024026	-0.000024026	0.001939569	
68 OF ANTELODE VX PERSHING	0.029370902	2.9371%	0.012235562	0.000359369	-0.000359369	0.029011533	
186 01 CITY, AND ASTED TO #1	0.000923155	0.0923%	0.012235562	0.000011295	-0.000011295	0.000911860	
ANTEL OPE VY -EA	0.066658121	6.6658%	0.012235562	0.000815600	-0.000815600	0.065842521	
	0.018/15120	1.8715%	0.012235562	0.000228990	-0.000228990	0.018486130	
	0.000000000	0.0000%	0.012235562	0.000000000	Exempt	0.000000000	
	0.00000000	0.0000%	0.012235562	0.000000000	Exempt	0.000000000	
400.21 CHILDREN'S INSTIL TUITION FUND	0.001400323	0.1401%	0.012235562	0.000017136	Exempt	0.001400525	
	0.054943149	5 4943%	0.012233362	0.00034009	Exempt	0.002779558	
_	0.010525309	1.0525%	0.012235562	0.000128783	Exempt	0.054943149	
DEV CTR HDCPD MINOR W	0.000834184	0.0834%	0.012235562	0.000010207	Exempt	0.000834184	
717 06 CO SCH SERVITE ANITH OFFICE	0.096661062	9.6661%	0.012235562	0.001182702	Exempt	0.096661062	
ANTELOBE VOLINIEL EL	0.000355165	0.0355%	0.012235562	0.0000004346	Exempt	0.000355165	
- :	0.047356090	4.7356%	0.012235562	0.000579428	Exempt	0.047356090	
	0.026840144	2.6840%	0.012235562	0.000328404	Exempt	0.026840144	
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.012235562	0.000000000	0.000000000	0.009278285	
Total	4 00000000	70000					
	1.00000000	100.000%		0.012235562	-0.009278285	1.000000000	

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